Remarks

Applicants have filed the Preliminary amendment attached hereto in an effort to expedite prosecution of the present application. The following remarks are based on the entering of the attached Preliminary amendment.

As an initial matter, the restriction requirement did not list claim 15. However, based on the fact that the Examiner placed dependent claims 16 and 17 with Group II, Applicants respectfully submit that claim 15 should also be included with Group II.

In the Restriction Requirement dated November 28, 2007, the Examiner has grouped the claims as follows:

Group I (claims 1-4) as allegedly being drawn to a financial management system; Group II (claims 5-9 and 16-17) as allegedly being drawn to performing budget consistency checks; and Group III (claims 10-14) as allegedly being drawn to a rule array data structure.

The Examiner asserts that inventions I and II are related as product and process of use. The Examiner further asserts that inventions II and III are related as subcombinations disclosed as usable together in a single combination.

Applicants elect the claims of Group II with traverse. Applicants assert that at least the claims of Group I (claims 1-4) should also be included within the claims of Group II for the following reasons.

The claims of Group I, claims 1-4, are directed to a financial system comprising a first data store, a second data store and a rule array. The claims of Group II, method claims 5-9 and 18-22, recite a method for performing budgetary consistency checks. In making the restriction, the Examiner asserts that the claims of Group I and the claims of Group II are related as product and process for use.

However, the claims of Group I do not recite a product, but an apparatus. Applicants respectfully submit that the Examiner has not provided any rationale as to how the process recited in the claims of Group II can be practiced by another materially different apparatus than that recited in the claims of Group I, or that the apparatus as claimed can be used to practice another materially different process. See MPEP §806.05(e).

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Applicants further submit that the Examiner has not established that a serious burden is imposed on the Examiner if the above restriction was not made. The Examiner has not established that the Groups recited above have attained a separate classification in the art, a separate status in the art even if classified together, or that a different field of search is required. See MPEP §808.02. Accordingly, Applicants respectfully request that the restriction requirement be with withdrawn with respect to at least Groups I and II.

Applicants request withdrawal of the restriction requirement with respect to Groups I and II, and an indication of allowable subject matter in the next correspondence.

Although not believed necessary, the Office is hereby authorized to charge any fees required in connection with this election or credit any overpayments to Kenyon & Kenyon LLP Deposit Account no. 11-0600.

The Examiner is invited to contact the undersigned at the telephone number below to discuss any matter concerning this application.

	Respectfully submitted,
Date: <u>December 26, 2007</u>	/Martin E. Miller/
	Martin E. Miller. Registration No. 56,022

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